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IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JAMES K. WARD and
CAROL J. WARD,

Defendants.

Case No. 2:23-CV-1445-KJM-CKD

**JOINT STIPULATION TO EXTEND
FACT DISCOVERY DEADLINE AND
LAST DAY TO HEAR DISPOSITIVE
MOTIONS DEADLINE**

Plaintiff United States of America and Defendants James K. Ward and Carol J. Ward hereby jointly apply for a seventy (70) day extension of the discovery deadline and last day to hear dispositive motions deadline in the above-captioned case. *See* Fed. R. Civ. P. 6; L.R. 144. In support of this joint stipulation, the parties state as follows:

1. Pursuant to the Scheduling Order entered in this case on December 15, 2023, fact discovery shall be completed by June 21, 2024; expert disclosures shall be completed by May 24, 2024; rebuttal expert witnesses shall be exchanged by June 14, 2024; all expert discovery shall be completed by July 15, 2024; and the last day to hear dispositive motions shall be October 4, 2024. (Doc. 13).

2. All parties have been cooperating and diligently conducting discovery in order to develop the facts relevant to this proceeding.

1 3. The parties have also been engaged in settlement discussions since the initiation
2 of this case, including informally exchanging information, to explore the possibility of resolving
3 this case without further involvement of the Court.

4 4. On April 22, 2024, the United States served a First Set of Requests for Production
5 of Documents on the Defendants.

6 5. On May 22, 2024, counsel for the Defendants requested an extension of two
7 weeks to respond to the discovery requests and to produce documents. The United States agreed
8 to the extension. The Defendants produced the requested documents between May 31, 2024 and
9 June 7, 2024.

10 6. On June 5, 2024, the United States served deposition subpoenas on the
11 Defendants. The depositions are currently scheduled for June 18, 2024.

12 7. Since the end of May, the parties have been working on a joint stipulation of facts
13 to avoid unnecessary presentation of evidence in this case, but the parties are still working on
14 finalizing this joint stipulation and need additional time to do so.

15 8. In April 2024, the United States requested a number of documents from the IRS
16 as part of its ongoing discovery. The IRS has been trying to locate these documents by
17 contacting various IRS personnel and offices, but, so far, the IRS has been unable to locate many
18 of the requested documents. The IRS could need another month or two to be able to locate the
19 remaining documents and turn them over to the United States' counsel.

20 9. Despite the parties' best efforts to complete discovery by June 21, 2024, the
21 parties need additional time to adequately conduct discovery in this case. An extension of time of
22 by seventy (70) days will give the parties adequate time to complete fact discovery and finalize
23 any joint stipulation of facts to narrow the issues of this case, and will ensure that these new
24 deadlines do not impact deadlines already set in other cases.

25 10. The parties therefore agree to extend the following deadlines to:

26 a. **Fact Discovery Cutoff: August 30, 2024.**

27 b. **Last Day to Hear Dispositive Motions: December 13, 2024.**

11. The parties agree that the requested extensions will not affect any other deadline in the above-captioned case. The parties do not anticipate the use of expert witnesses, so the parties do not request that those deadlines be extended.

12. The parties agree that the purpose of this request is not to delay any proceeding but rather to give the parties time to complete all of the discovery contemplated and to continue to explore the possibility of settlement of this case before any dispositive motions are filed.

13. This is the parties' first request to extend the discovery deadline and deadline to hear dispositive motions in this case. Earlier in the case, the parties agreed to extend the Defendants' time to answer the United States complaint by twenty-eight (28) days pursuant to Local Rule 144(a). (*See* Doc. 10).

IT IS SO STIPULATED AND AGREED.

Respectfully submitted,

Dated: June 11, 2024.

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ Connor J. Pestovich
CONNOR J. PESTOVICH
Trial Attorney, Tax Division
U.S. Department of Justice

Counsel for the United States

Dated: June 11, 2024.

/s/ Matthew D. Carlson
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Sacramento, CA 95814

Counsel for James K. Ward and Carol J. Ward

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ORDER

IT IS SO ORDERED. The following deadlines are extended:

- a. Fact Discovery Cutoff: August 30, 2024.
- b. Last Day to Hear Dispositive Motions: December 20, 2024.¹

DATED: June 11, 2024.


CHIEF UNITED STATES DISTRICT JUDGE

¹ The dispositive motion date provided by the parties (December 13, 2024) is not a law and motion date for this court, therefore the court adjusted the date.